



## Department of Energy

Washington, DC 20585

July 7, 2005

### MEMORANDUM FOR DISTRIBUTION

FROM: WENDY L. MILLER, DIRECTOR  
ENERGY FINANCE AND ACCOUNTING  
SERVICE CENTER

SUBJECT: FY 2005 3<sup>rd</sup> Quarter Financial Statement Requirements

The Attachments to this memorandum provide the FY 2005 interim requirements related to the third quarter financial statement analysis and footnote disclosure. The requirements are identified below along with corresponding Attachments to assist you in extracting the financial data from the Standard Accounting and Reporting System (STARS).

- Attachment 1 - *Analysis of Abnormal Balances* - An explanation for all abnormal account balances should be provided at the allottee level.
- Attachment 2 - *Balance Sheet Tie Point Analysis* - The following tie points should be reviewed by each allottee at the fund group level. Each allottee should research differences and correct data errors as necessary.
  - a. Assets to Liabilities and Net Position
  - b. Balance Sheet to Statement of Changes in Net Position
- Attachment 3 - *Statement of Financing to Statement of Net Cost Tie Point Analysis* - This tie point should be reviewed by each allottee at the fund group level. Each allottee should research differences and correct data errors as necessary.
- Attachment 4 - *Environment Safety and Health Liability* - The Environment Safety and Health (ES&H) liability should be calculated in accordance with the June 8, 2005, memorandum issued by the Office of Financial Policy. The memorandum can be found at: <http://www.mbe.doe.gov/me14/frad/YE-FSGuidance.htm>. The SGL Team established a new account 2990U1, Other Liabilities, Not Covered By Budgetary Resources - ES&H Liability. However, there was insufficient information to identify ES&H liability balances residing in the legacy BSC 3999 account, and these balances were converted to SGL 2990U9, Other Liabilities, Not Covered By Budgetary Resources, All Other. Therefore, entries are needed to reclassify the ES&H balances from SGL 2990U9 to 2990U1. The account analysis report in Attachment 4 will assist you in extracting the 2990U9 data from STARS. Field offices should ensure that the current year change in the liability is equivalent to the amount recorded in SGL 6800U9, Future Funded Expenses, Unfunded Costs, program value 1721267.



- Attachment 5 – *Scheduling STARS Reports* - The run time of many reports may be lengthened due to the number of users utilizing STARS. This Attachment documents procedures that will allow you to schedule the generation of STARS reports at an off hour when system use is low.
- Attachment 6 – *Environmental Liability Reports* – Several reports have been developed in STARS to extract and reconcile environmental liability data. The format of the required third quarter environmental liability disclosures have been previously provided to you by Lois Jessup in the Office of Financial Policy. Submissions of these disclosures should be made directly to Ms. Jessup in accordance with due dates established by her. If you have any questions regarding the environmental liability disclosures, you may contact Ms. Jessup directly on (301) 586-3959.

For third quarter reporting, there will not be any intragovernmental reporting analysis requirements or 2108 certification. Additional guidance for these areas will be issued once the appropriate reports are available in STARS. Please note EFASC may request reconciliation/certification efforts for these areas prior to fourth quarter reporting requirements.

Financial statement analysis and the footnote disclosure should be submitted to Rick Loyd, Director, Financial Reporting and Analysis Division, by July 20, 2005. This date may be adjusted depending on the timing of the final close of STARS for June data. Any adjustments to the due date will be communicated via email to the Financial Reporting Contacts and also during the weekly field CFO meetings.

Any questions regarding reporting requirements should be directed to Deanna Ammons on (301) 903-5374 (Deanna.Ammons@hq.doe.gov).

Attachments

cc: (See next page.)

cc:

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and Administration, NA-60

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Office of the Deputy Assistant Secretary  
for Policy, Planning, and Budget, EM-10

Associate Director, Office of  
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Office of Budget and Financial Management, FE-3

Office of the Deputy Assistant Secretary  
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Chief, Accounting Branch, ME-142.2

Manager, Financial Services Department, (OFFM/NNSA)

Manager, Financial Services Support Division (OFFM/NNSA)

Manager, Financial Reporting and Liaison Division (OFFM/NNSA)

Director, Office of Program Management and Administration, RW-50

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Thru: Deputy Administrator, Office of Naval Reactors, NR-1,

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**STARS Financial Reporting Contacts**

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## Analysis of Abnormal Balances

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports click on Request Financial.
3. Under the Individual Report Tab, enter "Abnormal Balances by Allottee" in the Report field.
4. Enter "JUN-05" in the Period field.
5. Tab over to the Content Set field.
6. Place cursor back in the Segment Override field.
7. Double click on the List of Values (LOV) icon (...) to bring up the Accounting Flexfield (AFF) screen.
8. Click the Clear button. You will need to enter the appropriation year and your allottee. Click OK. See the sample below using allottee NS as an example.

The screenshot shows the Accounting Flexfield (AFF) screen. The 'Appropriation Year' is set to 2005. The 'Allottee' field is set to 01. The 'Segment Override' field is highlighted, indicating it is the active field for selection.

9. Place a ☒ mark beside your report, click the Submit button, and record your Request ID.
10. To locate and run your report click on View from the Menu bar and select Requests.
11. Ensure that the All My Request radio button is selected and click Find.
12. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
13. Click on the View Output button after the report Phase indicates "Completed" and the Status is "Normal".
14. Click File, Print or click on the printer icon to print your report.

To use STARS efficiently when running the abnormal balance report start at the higher level (allottee) and drill down to the problem (reporting entity). For example, after locating the SGLs with either an \* or an @ sign on the Abnormal Balances by Allottee Report, you will need to identify which reporting entity is causing the abnormal balance.

\* means that a credit bal is in a debit account

@ means that a debit bal is in a credit account

15. To identify which reporting entity(s) is causing the abnormal balance complete the following:
16. Run an abnormal bal report by reporting entity using steps 1 – 7 above. Change the name of the report to "Abnormal Bal by Allot/Rep/SGL" in step 3 and add a segment in step 8 to identify each reporting entity under your allottee. See the sample below using Los Alamos National Lab as an example:

The screenshot shows the Accounting Flexfield (AFF) screen. The 'Appropriation Year' is set to 2005. The 'Allottee' field is set to 01. The 'Segment Override' field is set to 100022. The 'Reporting Entity' field is set to 10100400.

## Balance Sheet Tie Point Analysis

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports click on Request Financial.
3. Under the Individual Report Tab, enter "Bal Sht By Allottee" in the Report field.
4. Enter "JUN-05" in the Period field.
5. Use the segment override method in Attachment 1, steps 5 through 8, to select your allottee.
6. Place a ✓ mark beside your report, click the Submit button, and record your Request ID.
7. To locate and run your report click on View from the Menu bar and select Requests.
8. Ensure that the "All My Requests" radio button is selected and click Find.
9. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
10. Click on the View Output button after the report Phase indicates "Completed" and the Status is "Normal."
11. STARS offers additional balance sheet reports that can be useful for more detailed and streamlined analysis. To access this list of reports refer to step 3 and enter %Bal Sht% in the report field. Press Enter. This will display various balance sheet sorts. You may utilize the Segment Override option to run a detailed balance sheet for a particular Fund or other flexfield value.
12. To check the tie points between the Balance Sheet and Statement of Changes in Net Position you can use the figures given in the compare lines below the "Ending Balance" line of the Statement of Changes in Net Position. To check the tie points for the Balance Sheet you will need to review the actual statement. There is no summary tie point for the "Total Assets" and "Total Liabilities and Net Position".

## Statement of Financing to Statement of Net Cost Tie Point Analysis

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports click on Request Financial.
3. The Net Cost and Statement of Financing have been developed for some specific Allottees. All other Allottees will need to run a general report utilizing segment override for their specific allottee.

Utilize the table below to locate your allottee and report name.

Legacy Org(s)	Allottee	Report Name
AL/NS/NV/SF	01	Net Cost Fin By Allottee 01
OR	30	Net Cost Fin By Allottee 30
FT	31	Net Cost Fin By Allottee 31
WA	60	Net Cost Fin By Allottee 60
PN	62	Net Cost Fin By Allottee 62
XN	99	Net Cost Fin By Allottee 99
ID/OR/OH/RL/RF/SR/SP/CH/ST	02, 32-37, 61, 63	Net Cost Fin By Allottee 02X

4.
  - a. Allottees that have a unique report defined should enter in the Report Field, "Net Cost Fin By Allottee xx". Replace the xx with your allottee (See table above) and go to step 5.
  - b. Allottees that do not have an individual report, enter "Net Cost Fin By Allottee 02X" in the Report field and follow the instructions for the segment override option identified in Attachment 1, steps 5 - 8 .
5. Enter "JUN-05" in the Period field.
6. Place a ✓ mark beside your report, click the Submit button, and record your Request ID.
7. To locate and run your report click on View from the Menu bar and select Requests.
8. Ensure that the "All My Requests" radio button is selected and click Find.
9. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
10. Click on the View Output button after the report Phase indicates "Completed" and the Status is "Normal".
11. STARS offers additional net cost reports that can be useful for more detailed and streamlined analysis. To access this list of reports refer to step 3 and enter %Net Cost% in the report field or see table above. Press Enter. This will display various sorts. To run a detailed net cost report for a particular Fund or other flex field option, see the Segment Override instructions.
12. To check the tie points between the Statement of Net Cost and Statement of Financing you can use the figures given in the compare lines at the end of the report. The report also gives a "Difference" line.



## Environmental Safety and Health Liability

### STARS Account Analysis Report

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Others click on Run.
3. Ensure that the "Single Request" radio button is selected and click OK.
4. Enter "ACCOUNT ANALYSIS - (180 CHAR)" in the Name field. Press Tab.
5. Enter "LINE ITEM" in the Type field. Press Tab.
6. Enter "USD" in the Currency field. Press Tab.
7. Enter "A" in the Balance Type field. Press Tab twice.
8. Enter "JUN-05" in the Starting Period field. Press Tab.
9. Enter "JUN-05" in the Ending Period field. Press Tab.
10. All fields on the Accounting Flexfield must be populated. Enter 00000 for the Low value and ZZZZ for the High value. See the sample below using allottee NS as an example.

Field Label	Value	Field Label	Value
Account	00000	Account	ZZZZ
Period	2005	Period	2005
Month	01	Month	01
Account	000000	Account	ZZZZ
Account	2990U900	Account	2990U900
Account	00000	Account	ZZZZ
Account	0000000	Account	ZZZZ
Account	0000000	Account	ZZZZ
Account	0000000	Account	ZZZZ
Account	0000000	Account	ZZZZ
Account	000000	Account	ZZZZ

11. Click OK.
12. Enter "ACCOUNT SEGMENT" in the Order By field.
13. Click OK.
14. Click Submit.
15. To locate and run your report click on View from the Menu bar and select Requests.

16. Ensure that the "All My Requests" radio button is selected and click Find.
17. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
18. Click on the View Output button after the report Phase indicates "Completed" and the Status is "Normal."

## **Scheduling STARS Reports**

To efficiently use the system you have the option of running reports at off peak work hours. After you have submitted your report(s) follow the steps below to schedule them to run at a later time.

1. Click on View from the Menu bar and select Requests.
2. Ensure that the "All My Requests" radio button is selected and click Find.  
Click the Refresh Data button once so the Phase indicates "Pending" phase and the Status is "Normal."
3. Click on the View Detail button.
4. Click Schedule on the Request Detail screen.
5. Ensure that the "Once" radio button is selected on the Schedule screen.
6. Click inside the "Run at" field.
7. Click the LOV button to bring up the calendar.
8. Select the date and time you desire. Ensure that the proper "AM or PM" radio button is selected.
9. Click OK three times to return to the Request screen.

## Environmental Liability Reports

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports double click on Request Standard.
3. Ensure that the “Single Request” radio button is selected and click OK.
4. Enter “DOE Environmental Liabilities by Allottee Report” in the Name field. Press Tab.
5. Enter “JUN-05” in the Period Name field. Press Tab twice.
6. Enter your allottee in the Allottee From field. Press Tab.
7. Enter your allottee in the Allottee To field. Press Tab.
8. Click OK.
9. Click Submit.
10. To locate and run your report click on View from the Menu bar and select Requests.
11. Ensure that the “All My Requests” radio button is selected and click Find.
12. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
13. Click on the View Output button after the report Phase indicates “Completed” and the Status is “Normal”.
14. Click File, Print or click on the printer icon to print your report.
15. STARS offers additional environmental liability reports that can be useful for detailed analysis. To access this list refer to step 4 and enter %EM% in the report field. Press Enter. This will display the various EM capital and operating expenditure reconciliation reports available by fund code. The steps for running the reconciliation reports are the same as for running the report by allottee with the exception of entering a specific fund code(s). A summary report of the environmental liability is also available. To access the summary report refer to step 4 and enter “DOE Environmental Liabilities Summary Report”. The steps for running the reconciliation reports are the same as for running the report by allottee.